

Washington State Auditor's Office
Accountability Audit Report

Vancouver School District No. 37
Clark County

Report Date
February 24, 2014

Report No. 1011356

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March 3, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

March 3, 2014

Board of Directors
Vancouver School District No. 37
Vancouver, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Vancouver School District No. 37's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR

Table of Contents

Vancouver School District No. 37
Clark County
February 24, 2014

Audit Summary	1
Related Reports	2
Description of the District	3

Audit Summary

Vancouver School District No. 37 Clark County February 24, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Vancouver School District No. 37 from September 1, 2012 through August 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Safeguarding and tracking of computer inventory
- District office cash receipting
- Lunch receipting
- Associated Student Body activities including fund raising and student stores
- Payroll and benefits
- Student enrollment reporting
- Student transportation reporting
- Sale of surplus property
- Lease and rental billings
- General disbursements and credit cards
- Third party cash receipting
- Procurement

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

Vancouver School District No. 37
Clark County
February 24, 2014

FINANCIAL

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Vancouver School District No. 37 Clark County February 24, 2014

ABOUT THE DISTRICT

Vancouver School District No. 37 serves approximately 22,590 Clark County students in kindergarten through 12th grade. The District has six high schools, six middle schools, 21 elementary schools, one early childhood center and one day-treatment program for special needs children.

An elected, five-member Board of Directors governs the District. Board Members are elected to four-year, staggered terms. The Board appoints a Superintendent to oversee the District's daily operations as well as its 2,796 employees. For the 2012-2013 school year, the District operated on an annual general fund budget of \$212 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Dale Q. Rice
Edri Geiger
Kathy Gillespie
Mari Greves
Mark Stoker

APPOINTED OFFICIALS

Superintendent
Associate Superintendent, Teaching
and Learning
Assistant Superintendent, Facilities
Support Services
Assistant Superintendent, Human
Resource Services
Executive Director, Special Services
Associate Superintendent, Chief Fiscal
Officer
Legal Counsel, Student Equity

Steven Webb, Ed.D.

Mike Stromme

Todd Horenstein

Missy Hallead
Sally Charuhus

Steve Olsen
Marilee Scarbrough

DISTRICT CONTACT INFORMATION

Address: Vancouver School District No. 37
P.O. Box 8937
Vancouver, WA 98668-8937

Phone: 360-313-1341

Website: www.vansd.org

AUDIT HISTORY

We audit the District on an annual basis. This audit marks the eighth consecutive year no audit findings were reported for the District.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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